

Studies on cooperativism at the Brazilian Cost Congress: Bibliometric analysis of scientific production from 1994 to 2018

Leonardo dos Santos Bandeira¹, Carlos Adam Andrews Timóteo dos Santos², Robson de Sousa Lima³

¹University of Vale do Rio dos Sinos - UNISINOS, Porto Alegre - RS, Brazil

²Federal University of Tocantins - UFT, Araguaína – TO, Brazil.

³University of Vale do Rio dos Sinos - UNISINOS, Porto Alegre - RS, Brazil.

Abstract — The present study sought to map and analyze the scientific production on cooperativism in the Anais of the Brazilian Cost Congress from 1994 to 2018. For this, 55 articles selected from the defined sampling criteria, published in nineteen editions of the Congress, were analyzed. From the bibliometric analysis of the data it was possible to identify that the year 1999, the sixth edition of Congress, was the year in which the first work on cooperativism was published and that the majority (10.91%) of the studies was published in the 11th edition in 2004. The study allowed identifying a number of 148 different authors, which generated an average of 2.7 authors per study; 67.8% of the authors come from the southern region of Brazil; there is the predominance of 40.0% of papers written by 3 authors and the use of the case study as a research instrument, being present in 69.1% of the publications. It is hoped that the study can contribute to the knowledge of the state of the art of research on cooperativism and assist in the dissemination of studies on this theme.

Keywords — Cooperatives. Cooperativism. Bibliometric study. CBC.

I. INTRODUCTION

Cooperativism, understood as a social movement, is an ideal alternative to capitalist individualism and private enterprise arising precisely at the end of the 18th century and early 19th century in the search for a solution to the poor working conditions generated by the insertion of the capitalist political, economic and social model. (TESCH, 2000; COSTA, 2007).

Since the emergence of the first cooperatives, there has been little understanding of the cooperative model. Studies involving cooperatives have increased the degree of understanding of the social importance of these organizations and has still allowed to know the obstacles still faced and the adoption of measures to overcome them. (COSTA, 2007; BEGNIS, AREND and ESTIVALETE, 2014).

In the understanding that research and scientific studies allow this knowledge of processes, obstacles and solutions to a given problem is understood that research is the nuclear activity of any scientific field, because it allows approximation and a understanding of a reality to be investigated. For Silveira and Córdoba (2009) the research is an unfinished process and provides subsidies for real intervention. Scientific research guide the production of

new knowledge, enabling a solution to the investigative realities under study.

In this context, in the search for defining a research problem, that is, "look for solutions to achieve a goal or perform a possible solution observed." (SILVA, 2008, p. 47), the study focuses on mapping and analyzing scientific production on cooperativism published in the Anais of the Brazilian Cost Congress from 1994 to 2018, through bibliometric analysis.

The study analyzes the number of articles per edition, number of authors per article, institutional link of authors, Brazilian region of origin of authors, distribution of authors by state, the types of cooperatives studied by article, the verbs used in the definition of objectives, the types of research used, the most productive authors and their networks of cooperation and the frequency of words of the titles.

The importance of conducting a bibliometric study is supported by the need to know and analyze scientific production and evaluate research and its articulators (authors/researchers), enabling the perception of models and patterns of scientific activities. Understanding the economic and social importance of cooperatives and how research can allow their evolution and systematization, this

study cooperates in "[...] understand how scientific knowledge is disseminated and incorporated between actors and their peers, as well as the general public" on the theme in cooperativism. (SOUZA, 2013a, p. 21).

In addition to this introductory section that contextualizes the theme, defines the objectives, the research problem and presents the justification, the article is organized in four other sections: the second section, theoretical foundation, which revises a brief history and the main definitions about cooperatives and cooperatives; section three describing the research method employed; section four that demonstrates and analyzes the data and results found and the fifth section that brings the final considerations of the work.

II. COOPERATIVE AND COOPERATIVE ORGANIZATIONS

The cooperative organization system, arising with rochdale pioneers, is now widespread in the vast majority of countries as a social alternative based on the act of cooperation and opposition to dictates of the political and economic system of capitalism, which proclaims man's exploitation by man and class division. (RATNER, 2009; SALES, 2010; MORAL et. al., 2011; OURO-SALIM, BA and ROSALEM, 2018).

A cooperative organization is an association that aims to meet the needs of the cooperative members (members) and their common economic, social and cultural aspirations, the maximization of production and the consummation of goods and services. (OURO-SALIM, BA and ROSALEM, 2018; ACI, 2019).

The Organization of Brazilian Cooperatives (OCB) defines cooperativism as "[...] a philosophy of life that seeks to transform the world into a fairer, happier, balanced place with better opportunities for all." and that business "[...] replaces the employment-salary relationship with the employment-income relationship." (OCB, 2019a).

Royer (2014, p. 6) states that "the purpose of a cooperative is to operate not for its own economic gain, but for the benefit of its members", considering that cooperation is not satisfied in meeting individual interests, but to the collective interests of the group that decides how resources will be democratically used and benefit the whole. (RATNER, 2009).

In the definitions of Reisdorfer (2014) and Royer (2014), cooperatives are complex organizations that serve a variety of purposes and perform a variety of functions, but which consists of people who reciprocally contribute goods and/or services to the performance of an economic activity, without profit objective, and common income.

In Brazil, the Constitution of the Republic of 1988, in article 174, defines guidelines to promote cooperative activity. "The government is responsible for stimulating, providing and maintaining support to cooperatives in the interests of the country's socioeconomic development." (ROBLES, 2019, p. 16).

Law No. 5,764 of December 16, 1971 defines the National Policy of Cooperativism and establishes the legal regime of cooperative societies in Brazil. Article 3 of that law states that the cooperative company is constituted from the conclusion of a contract by "persons who each other undertake to contribute goods or services to the exercise of an economic activity, of common income, without profit objective." (BRAZIL, 1971).

According to Alliance Cooperative Internationale – ACI (2019), cooperatives are based on the values of mutual aid, their own responsibility, democracy, equality, equity and solidarity, values that guide cooperative principles. Members of a cooperative organization "develop projects of group, identity, feelings, needs, motives, interests and responsibilities. [...], resulting in social solidarity and support to members." (RATNER, 2009; ROYER, 2014).

In the same sense, Brazilian legislation - art. 4th Federal Law No. 5,764/71 and art. 1,094 of the Brazilian Civil Code – distinguishes cooperative society from other societies by characteristics that ratify the international cooperative current, as a limitation of the number of share shares of capital for each member, the uniqueness of the vote, quorum based on the number of associates, provision of assistance to associates, indivisibility of compulsory funds, among others.

According to the Yearbook of Brazilian Cooperativism 2019 of the Organization of Brazilian Cooperatives (OCB, 2019b), in the last eight years the number of cooperatives in Brazil grew by 62%, ending 2018 with 6,828 cooperatives. Following this growth, the emergence of 5.6 million new members and 127,300 new employees of cooperatives, totaling 14.6 million cooperatives and 425,300 cooperative employees, had been contacted.

The state of São Paulo is the one that has the largest number of cooperatives, there are 1,025 organizations that represent 15% of the national framework; the branch of agricultural cooperatives is the largest in the cooperative segment, there are 1,613 organizations representing 23.6% of national cooperatives.

III. RESEARCH METHODOLOGY METHODOLOGICAL FRAMEWORK

According to Gil (2010) the research consists of rational and systematic procedures aimed at finding

answers to the proposed problems, consisting of phases that range from the origin of the problem to the discussion of the solution/result. This study presents an empirical approach, characterized by a descriptive-exploratory analysis of data, of a basic nature and quantitative approach.

From the point of view of nature, basic research aims to generate new knowledge for the development of science without predicting practical application; as for the objectives, descriptive-exploratory research aims to provide more information on a subject and describe the observed data. (GIL, 2010; PRODANOV, FREITAS, 2013).

It is characterized as quantitative research, because it considers that the problem should be answered through quantifiable and classifiable data, being analyzed from the use of statistical techniques. (PRODANOV, FREITAS, 2013; SILVA, 2008). As for the procedures, bibliographic research and data collection were used.

BIBLIOOMETRY

Pritchard (1969) defines bibliometry as a field of Information Science that applies statistical methods to analyze the written communication processes of a given area; it is a study initiated in the nineteenth century and systematized from the twentieth century, whose objective is to study and evaluate the quality of scientific production.

A bibliometric analysis consists in the application of techniques and principles that aim to measure a certain area of knowledge and the productivity of authors, measure the frequency of occurrence of words in scientific articles and identify the elite of researchers in a given field, studying already published scientific production and promoting dissemination of relevant scientific information. (GUEDES, BORSCHIVER, 2005).

Bibliometric analysis, or statistical bibliography, is an integral instrument of information science processes that aims at a description, through a data processing, written communication in books, journals and annals.

SAMPLE AND DATA COLLECTION

The target population of the study are the articles published in the annals of the Brazilian Cost Congress of the Brazilian Cost Association (CBC-ABC) between 1994 and 2018. The year 1994 is defined as the temporal beginning of the survey due to being the year of the first edition of Congress, and the year 2018 as the final milestone for being the year of the last edition of Congress until the date of the study.

For sample selection, the Research Tool Content of the Journal of the Congress database (<https://anaiscbc.emnuvens.com.br/anais/issue/archive>) was used, and the articles they had in the Title were

selected the words: cooperative, or cooperatives, or cooperativism, a procedure that resulted in a sample of 55 articles.

The procedure for selecting and collecting the data occurred from the reading of the title, abstract and methodology section. The data collected were: title, year and edition of the Congress, objective, names and institutional bonds of the authors, type of applied research and the branch of cooperative studied.

The collected data was organized and tabulated using Microsoft Office Excel 2016. The following section demonstrates the findings of the research, as well as data analysis and presentation of the results.

IV. ANALYSIS OF DATA AND RESULTS

In line with the objectives proposed by the research, in this section will be presented and analyzed the collected data that portray the bibliometric aspects that characterize the scientific production analyzed, namely: number of articles per edition, number of authors by article, institutional link of the authors, brazilian region of origin of the authors, distribution of authors by state, the types of cooperatives studied by article, the verbs used in the objectives, the types of research used, the authors networks of cooperation and the frequency of words of titles.

Table 1 presents the number of articles and the percentage per year and by edition of the Congress.

Table 1: Sample and period analyzed

Year	Editio n	City of realization	Nº of articles	fi %	Fi %
1999	6 ^a	São Paulo – SP	1	1,82%	1,82%
2000	7 ^a	Recife – PE	2	3,64%	5,45%
2001	8 ^a	São Leopoldo – RS	1	1,82%	7,27%
2002	9 ^a	São Paulo – SP	1	1,82%	9,09%
2004	11 ^a	Porto Seguro – BA	6	10,91 %	20,00 %
2005	12 ^a	Florianópolis – SC	4	7,27%	27,27 %
2006	13 ^a	Belo Horizonte – MG	2	3,64%	30,91 %
2007	14 ^{aa}	João Pessoa – PB	2	3,64%	34,55 %
2008	15 ^a	Curitiba – PR	5	9,09%	43,64 %
2009	16 ^a	Fortaleza – CE	2	3,64%	47,27 %
2010	17 ^a	Belo Horizonte - MG	4	7,27%	54,55 %
2011	18 ^a	Rio de Janeiro - RJ	3	5,45%	60,00 %
2012	19 ^a	Bento Gonçalves - RS	3	5,45%	65,45 %

2013	20 ^a	Uberlândia – MG	4	7,27%	72,73%
2014	21 ^a	Natal – RN	5	9,09%	81,82%
2015	22 ^a	Foz do Iguaçu – PR	2	3,64%	85,45%
2016	23 ^a	Porto de Galinhas - PE	2	3,64%	89,09%
2017	24 ^a	Florianópolis – SC	2	3,64%	92,73%
2018	25 ^a	Vitória – ES	4	7,27%	100%
Total			55		

The Brazilian Cost Congress has twenty-five editions, I have published 6,300 articles. Of the twenty-five editions of the Brazilian Cost Congress, nineteen have studies on published cooperativism. Among the nineteen editions under analysis, seven editions were made in the Southeast region of Brazil, six in the Northeast region and six others in the South region.

The sixth edition, 1999, was the first edition to have work on cooperatives. In the first ten years of congress (1994 to 2003) only 5 studies on cooperatives were had; in the following ten years (2004 to 2013) 35 more studies on the subject were published, an increase of 600% compared to the previous decade. And in the last five years (2014 to 2018), 15 other studies have been published in the minutes of Congress.

The year 2004, 11th edition, is the period in which most articles (10.9%), followed by the years 2008 and 2014, with 5 articles (9.09%) each; 2005, 2010, 2013 and 2018 with 4 articles (7.27%) Each. The other editions have one (1.82%) to three (5.45%) published articles.

Table 2 presents the number of authors per articles, the relative frequency and the average number of authors per article.

Table 2: Number of authors per article

Number of authors	Number of articles	%
1	6	10,9%
2	14	25,5%
3	22	40,0%
4	5	9,1%
5	7	12,7%
6	1	1,8%
Total of articles	55	100%
Total de authors	148	
Average authors/articles	2,7	

The data reveal that the maximum number of authors per study was six, the maximum number of authors

defined in the congress submission rules; most jobs (40.0%) were written by three authors, followed by the studies with two authors (25.5%). The number of 148 different authors was also identified, which provided an average of 2.7 authors per article.

Table 3 presents the authors' institutional ties, that is, the academic institutions to which the authors are linked and informed in each article.

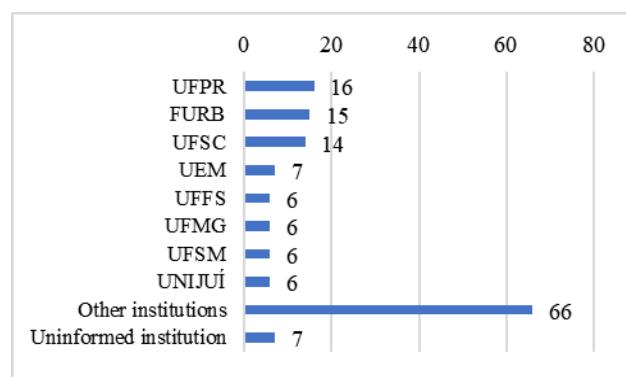


Fig. 1: Institutional link of authors

The institutional ties reported by the authors point to a total of 47 different academic institutions. From the data, it is possible to identify that most authors (10.8%, 16 authors) are linked to the Federal University of Paraná (UFPR), 10.1% (15 authors) to the Regional University of Blumenau (FURB) and 9.5% (14 authors) to the Federal University of Santa Catarina (UFSC). The Federal Universities of the Southern Border (UFFS), Minas Gerais (UFMG) and Santa Maria (UFSM) and the Regional University of the Northwest State of Rio Grande do Sul (UNIJUI) have six linked authors (4.1%) Each.

A percentage of 4.7% of the authors (7 authors) did not report their institutional link. Other institutions, to which 66 authors are linked, are represented by institutions with fewer than five linked authors. One of the authors reported in two articles institutional ties to two different institutions, which resulted in a total of 149 authors in this analysis.

Table 3 presents the Brazilian region of origin of the authors.

Table 3: Region of the Brazil of origin of the authors

Region	Number of authors	%
Northern Region	1	0,7%
Northeast Region	11	7,4%
Midwest Region	2	1,3%
Southern Region	101	67,8%
Southeast Region	26	17,4%
Uninformed region	7	4,7%
Outside	1	0,7%
Total	149	100%

The data allow us to infer that 67.8% of the authors are located in the Southern region, with a total of 101 different authors. 17.4% of the authors originate from the Southeast region, 7.4% from the northeast region, and another 2.1% from the North and Midwest regions. One of the authors, for informing different institutional links in two of the articles under analysis, is duplicated between the South and Midwest regions. Seven authors (4.7%) did not inform their institutional ties, which made it impossible to identify their regional origins and one of the authors (0.7%) is from Uruguay.

Of the 14.6 million members in Brazil, 48% come from the Southern region. (OCB, 2019b). It is believed that the strong concentration of authors and studies from this region is because it is the region that aggregates the majority of Brazilian cooperatives.

To better visualize the Brazilian states to which the authors belong, Figure 1 shows the distribution of authors by state.

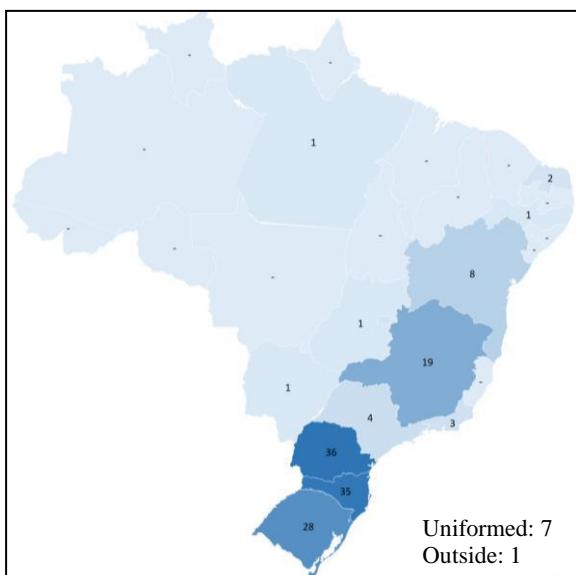


Fig. 2: Distribution of authors by state of the Brazil

As already observed, the authors of the scientific production under analysis originate mostly from the southern region, with 36 authors in the state of Paraná, 35 in the state of Santa Catarina and 28 in Rio Grande do Sul. From the state of Minas Gerais, 19 authors from Bahia 8 authors, from the state of São Paulo 4 authors and Rio de Janeiro 3 authors come from the state of Minas Gerais. From Rio Grande do Norte there are 2 authors, and the states of Pará, Goiás, Mato Grosso do Sul, Pernambuco and the Federal District, with 1 author each.

Table 4 presents the branches of cooperatives studied in the articles under analysis. For the purpose of defining the branches of cooperative society organization, business is feasible in several branches, namely:

agricultural cooperatives, which include livestock, rural and fishing activities; consumer cooperatives, which include common purchase of consumer goods among co-workers; credit unions, which aims to provide financial assistance to the cooperative; which offer all levels of education; special cooperatives, consisting of guardians; housing cooperatives, aimed at the construction and administration of housing estates; health cooperatives, which seek to offer health services; cooperatives, which maintain and recover jobs; production cooperatives, intended for the production of collective goods; and transport cooperatives, which provides transport service for people and cargo, among others. (BRAZIL, 2008; OCB, 2019c).

Table 4: Sectors of cooperatives studied

Sector	Number of the articles	%
Agricultural	31	55,4%
Credit	16	28,6%
Production	2	3,6%
Health	2	3,6%
Work	1	1,8%
Transport	1	1,8%
Unspecified	3	5,4%
Total	56	100%

The most articles (55.4%) concentrates its studies in agricultural cooperatives, among which are cooperatives that operate with dairy, coffee, rancher, rice production and agro-industrial activities. Sixteen studies, representing 28.6% of the sample, studied credit unions. One of the articles sought to study both credit cooperatives and production cooperatives, and this was considered in data collection. Another 5.4% did not specifically report the cooperative branch under study.

It was also tried to analyze the verbs used in the definition of the objectives of the studies. It was possible to identify the use of twenty-six different verbs in infinity to establish the overall objective of the study, according to Table 5.

Table 5: Verbs used in the definition of objectives

Verbs used	Number of the articles	%
Analyze	12	22%
Identify	10	18%
Check	4	7%
Demonstrate	3	5%
Evidence	3	5%
Apply	2	4%
Examine	2	4%
Other verbs	19	35%
Total	55	100%

There is a predominance in the use of the verb analyze, which is perceived in 22% of the works, followed by the 18% of the verb identify, 7% of the verb verify and 5% of verbs demonstrate and evidence and another 4% of verbs demonstrate and evidence". Nineteen other verbs that were used once represent 35% of the works.

In the conception of Prodanov and Freitas (2013) the verb analyze determines a cognitive stage of research analysis, while verbs identify, verify and examine a cognitive stage of understanding, which aims to know.

Regarding the methodologies adopted in the studies, we identified the adoption of six different research methodologies: data wrap analysis, case study, ex post facto, field research, bibliographic review and documentary research, according to Table 6:

Table 6: Search type

Search type	Number of the articles	%
Data Wrap Analysis	4	7,3%
Study	38	69,1%
Ex post facto	1	1,8%
Search	3	5,5%
Bibliographic Review	3	5,5%
Documentary	6	10,9%
Total	55	100%

It is noted that the methodology of the case study is predominant, perceived in 38 studies, representing 69.1% of the sample. The results correspond to those found by Carrijo and Leal (2015), Souza et. al. (2013b), Duarte, Jesus-Lopes and Santos (2016) who, when conducting a bibliometric study on scientific production linked to cooperativism and third parties, identified that the case study is the most widely used research procedure in the theme.

Documentary research was found in 10.9% of the articles, data wrap analysis in 7.3%, field research and bibliographic review in 5.5% each and ex post facto research in only one article (1.8%).

Table 7 presents the most productive authors on the subject in Congress. It is noted that 14 of the 148 authors have two publications in the analyzed period and another 120 only one publication each.

Table 7: More productive authors

Aurthors	Number of the articles
NOGUEIRA, D. R.	2
FERNANDES, F. C.	2
BORGES, I. M. T.	2
FAGUNDES, J. A.	2
SANTOS DE JESUS, J. C.	2
OLIVEIRA, J. L. R.	2
ALMEIDA, L. B.	2
TARIFA, M. R.	2
MORCH, R. R.	2
RIBEIRO, R. R. M.	2
MAZZIONI, S.	2
OLIVEIRA, S. L.	2
KRUGER, A. D.	2
SILVA, T. P.	2
Other authors	120
Total	148

Among the authors who published the most prevails the methodology of the case study and the study with agricultural and credit cooperatives. Among the most productive authors, there is the existence of cooperation networks, that is, joint scientific production, according to Figure 2.

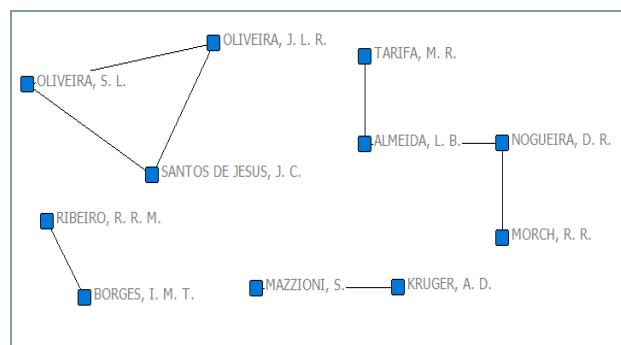


Fig. 3:Cooperation networks

The authors Oliveira, J. L. R., Oliveira, S. L. and Santos de Jesus, J. C. have published two articles together, both in 2004. The other network of collaboration perceived were one article each, namely: Nogueira, D. R. and Morch, R. R. R. in 2008; Nogueira, D. R. and Almeida, L. B. in 2008; Borges, I. M. T. and Ribeiro, R. R. M in 2013; Mazzioni, S. and Kruges, A.D. in 2014; and Almeida, L. B. and Tarifa, M. R. in 2017.

Finally, seeking to analyze the frequency of words used in the titles of the 55 articles under analysis, the cloud of words is presented in Figure 3:



Fig. 4: Frequency of occurrence of words in titles

Word frequency software
(<https://www.wordclouds.com>) was used to construct all 55 titles in the articles under review. Twenty-six7 different words were used, and the word "cooperatives" were used 29 times, "analysis" 23 times and "cooperative" 20 times. Other words, such as costs, credit, study and management, were used at least 10 times in article titles. An important analysis of the frequency of words that is consistent with the findings of the study is that the word South (repeated 5 times) and the names of the states Paraná (4 times) and Santa Catarina (3 times) are repeated more than the names of other regions and other states.

V. CONCLUSION

This study sought to map and analyze scientific production on cooperativism at the Brazilian Cost Congress from 1994 to 2018. Based on the bibliometric analysis, the study met the proposed objective and identified other variables not used in previous studies, such as: verbs used in the definition of objectives, frequency of words of titles, regional provenance and authors and the type of cooperative studied.

Fifty publications on cooperatives published in nineteen editions of the Brazilian Cost Congress were mapped and analyzed. The year 1999, the sixth edition of Congress, was the year in which the first work on cooperatives was published; the majority (10.91%) of the studies was published in the 11th edition in 2004.

The study allowed identifying a number of 148 different authors, which generated an average of 2.7 authors per study. In the publications there is a predominance of 40.0% of papers written by 3 authors. Most articles (55.4%) focuses its studies on agricultural cooperatives. There is a predominance in the use of the case study as a research instrument, being present in 69.1% of the publications. In the analysis of the frequency of words, it was identified that 267 different words were used to define the titles of the studies, of which the word

"cooperatives" was used 29 times, "analysis" 23 times and "cooperative" 20 times.

Of the 148 authors, the majority (10.8%, 16 authors) are linked to the Federal University of Paraná (UFPR), 10.1% (15 authors) to the Regional University of Blumenau (FURB) and 9.5% (14 authors) to the Federal University of Santa Catarina (UFSC). From this, it was possible to identify that 101 authors (67.8%) comes from the Southern region of Brazil, 36 from Paraná, 35 from Santa Catarina and 28 from Rio Grande do Sul. It is believed that the high concentration of authors and studies in the Southern region is due to the fact that it is the region with the highest number of cooperatives in the country, but it is alert to the need for further dissemination of research on the subject among the other regions.

The study presents some limitations with regard to the selection of analyzed publications. First, the scope limit of the search that restricted the selection to specific terms, namely: cooperative, cooperative and cooperative; and second, the selection took place from the presence of the terms in the title. It is suggested for future research: the determination of other terms for selection and search in keywords and abstracts; and the identification of the determinants that lead to the concentration of studies on cooperatives in the southern region.

It is hoped that the study can contribute to the knowledge of the state of the art of research on cooperatives and assist in the dissemination and greater dissemination of studies on this topic both in the Brazilian Congress of Costs and in the scope of national research and international.

REFERENCES

- [1] ACI – Alliance Coopérative Internationale. Identidade Cooperativa. Disponível em: <<https://www.ica.coop/fr/coop%C3%A9ratives/identite-cooperative>>. Acesso em: 14 de ago. de 2019.

[2] BEGNIS, H. S. M.; ARENDA, S. C.; ESTIVALETE, V. F. B.; Em Frente ao Espelho: a produção do conhecimento em cooperativas na Revista de Economia e Sociologia Rural. RESR, vol. 52, n. 01, p. 099-116, Jan/Mar 2014.

[3] BRASIL. Lei nº 5.764, de 16 de dezembro de 1971 - define a Política Nacional de Cooperativismo, institui o regime jurídico das sociedades cooperativas, e dá outras providências. Disponível em: <http://www.planalto.gov.br/ccivil_03/leis/l5764.htm>. Acesso em: 14 de ago. 2019.

[4] _____. Cooperativismo. Brasília: Mapa/SDC/DENACOOP, 2008. Disponível em: <<http://www.agricultura.gov.br/assuntos/cooperativismo-associativismo/arquivos-publicacoes-cooperativismo/cooperativismo-2013-ed-2012.pdf>>. Acesso em: 12 de ago. de 2019.

- [5] CARRIJO, B. A; LEAL, E. A. Mapeamento das publicações nacionais em contabilidade gerencial aplicada às organizações do Terceiro Setor. In: Congresso Brasileiro de Custos, 22, 2015, Foz do Iguaçu. Anais... Foz do Iguaçu: ABC, 2015.
- [6] COSTA, L S. O Cooperativismo: uma reflexão teórica. Ciências Sociais em Perspectiva, v. 6, n. 1, 2º sem. 2007.
- [7] DUARTE, C. A. S; JESUS-LOPES, C; SANTOS, L. M. R. Cooperativas: um levantamento bibliométrico da produção científica do ENANPAD entre 2010-2014. Desafio Online, v. 4, n. 1, artigo 7, abril 2016.
- [8] GIL, A. C. Como elaborar projetos de pesquisa. 5. ed. São Paulo: Atlas, 2010
- [9] GUEDES, V. L. S.; BORSCHIVER, S. Bibliometria: uma ferramenta estatística para a gestão da informação e do conhecimento, em sistemas de informação, de comunicação e de avaliação científica e tecnológica. In: CINFORM – Encontro Nacional de Ciência da Informação, VI, 2005. Salvador. Anais... Salvador: UFBA, 2005.
- [10] MORAIS, E. E. et. al. Propriedades coletivas, cooperativismo e economia solidária no Brasil. Serviço Social & Sociedade, n.105, Jan./Mar. 2011. p. 67-68.
- [11] OCB - Organização das Cooperativas Brasileiras. O que é cooperativismo. Disponível em: <<https://www.ocb.org.br/o-que-e-cooperativismo>>. Acesso em: 14 de ago. de 2019a.
- [12] _____. Anuário do Cooperativismo Brasileiro Disponível em: <<https://www.ocb.org.br/publicacoes>>. Acesso em 14 de ago. de 2019b.
- [13] _____. Ramos do Cooperativismo. Disponível em: <<https://www.ocb.org.br/ramos>>. Acesso em 14 de agosto de 2019c.
- [14] OURO-SALIM, O; BA, S. A. C; ROSALEM, V. Socioeconomic impact of cooperatives: contribution to a better world. Revista de Gestão e Organizações Cooperativas, v.5, n.10, Jul./Dez. 2018, p. 189 – 202
- [15] PRITCHARD, A. Statistical bibliography or bibliometrics? Journal of Documentation, v. 25, n. 4, p. 348-349, 1969.
- [16] PRODANOV, C. C; FREITAS, E. C. Metodologia do trabalho científico [recurso eletrônico]: métodos e técnicas da pesquisa e do trabalho acadêmico. . – 2. ed. – Novo Hamburgo: Feevale, 2013.
- [17] RATNER, Carl. Cooperativism: A Social, Economic, and Political Alternative to Capitalism. Capitalism Nature Socialism, v. 20, n. 2, 2009, p. 44-73.
- [18] REISDORFER, V. K. Introdução ao cooperativismo. Santa Maria : Universidade Federal de Santa Maria, Colégio Politécnico, Rede e-Tec Brasil, 2014.
- [19] ROBLES, Wilder. The politics of agricultural cooperativism in Brazil: A case study of the landless rural worker movement (MST). Journal of Co-operative Organization and Management, v. 7, i.1, June 2019, p. 10-25.
- [20] ROYER, J. S. The Neoclassical Theory of Cooperatives: Part I. Journal of Cooperatives, v. 28, 2014 p. 1–19
- [21] SALES, J. E. Cooperativismo: origem e evolução. Revista Brasileira de Gestão e Engenharia, v. 1, Jan-jun 2010, p. 23-34.
- [22] SILVA, A. C. R. Metodologia da pesquisa aplica à contabilidade: orientações de estudos, projetos, artigos, relatórios, monografias, dissertações, teses. São Paulo: Atlas, 2008.
- [23] SILVEIRA, D. T. CÓRDOVA, F. P. A Pesquisa Científica. In: GERHARDT, T. E. SILVEIRA, D. T. Métodos de pesquisa. Porto Alegre: Editora da UFRGS, 2009. Cap. 2, p.
- [24] SOUZA, C. D. A organização do conhecimento: Estudo bibliométrico na base de dados ISI Web of Knowledge. Biblios, n. 51, 2013, p. 20-32, DOI 10.5195/biblios. 2013a.
- [25] SOUZA, J. L. Terceiro setor: um estudo bibliométrico nos congressos brasileiros de custos. In: Congresso Brasileiro de Custos, 20, 2013, Uberlândia. Anais... Uberlândia: ABC, 2013b.